Presentment Date and Time: May 23, 2014 at 12:00 p.m.

Objection Deadline: May 23, 2014 at 10:00 a.m.

HAHN & HESSEN LLP Edward L. Schnitzer, Esq. Christopher J. Hunker, Esq. 488 Madison Avenue New York, New York 10022 (212) 478-7200

-and-

HALPERIN BATTAGLIA RAICHT, LLP Christopher J. Battaglia, Esq. Jocelyn Keynes Szekretar, Esq. Carrie E. Essenfeld, Esq. 40 Wall Street, 37th Floor New York, New York 10005 (212) 765-9100

Counsel for Plaintiff Alan D. Halperin, Trustee of the Kodak GUC Trust

UNITED STATES BANKRUPTCY COURT

**SOUTHERN DISTRICT OF NEW YORK** 

In re:	) Chapter 11
EASTMAN KODAK COMPANY, et al.,1	) Case No. 12-10202 (ALG)
Debtors.	) Confirmed

NOTICE OF PRESENTMENT OF MOTION OF THE TRUSTEE OF THE KODAK GUC TRUST FOR AN ORDER EXTENDING TIME FOR SERVICE OF PROCESS PURSUANT TO RULE 7004(a) AND 9006(b)(1) OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND RULE 4(m) OF THE FEDERAL RULES OF CIVIL PROCEDURE IN CERTAIN ADVERSARY PROCEEDINGS

PLEASE TAKE NOTICE that Alan D. Halperin, Esq., as the trustee (the

"Trustee") of the Kodak GUC Trust (the "Trust"), established pursuant to the confirmed chapter 11 plan of the above-captioned debtors (the "Debtors"), will present the annexed

The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Eastman Kodak Company (7150); Creo Manufacturing America LLC (4412); Eastman Kodak International Capital Company, Inc. (2341); Far East Development Ltd. (2300); FPC Inc. (9183); Kodak (Near East), Inc. (7936); Kodak Americas, Ltd. (6256); Kodak Aviation Leasing LLC (5224); Kodak Imaging Network, Inc. (4107); Kodak Philippines, Ltd. (7862); Kodak Portuguesa Limited (9171); Kodak Realty, Inc. (2045); Laser-Pacific Media Corporation (4617); NPEC Inc. (5677); Pakon, Inc. (3462); and Qualex Inc. (6019). The location of the Debtors' corporate headquarters is: 343 State Street, Rochester, NY 14650.

Motion of the Trustee of the Kodak GUC Trust for an Order Extending Time For Service Of Process

Pursuant to Rule 7004(a) and 9006(b)(1) of the Federal Rules of Bankruptcy Procedure and Rule 4(m)

of The Federal Rules of Civil Procedure In Certain Adversary Proceedings (the "Motion") to the

Honorable Allan L. Gropper, United States Bankruptcy Judge, for approval and signature at
the United States Bankruptcy Court for the Southern District of New York, One Bowling

Green, New York, New York 10004 (the "Bankruptcy Court") on May 23, 2014 at 12:00

p.m. (prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the relief sought in the Motion shall be in writing, state with particularity the basis for the objection, and be filed with the Bankruptcy Court in accordance with the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court of the Southern District of New York (the "Local Rules") by users of the Bankruptcy Court's case filing system, and by all other parties, on a 3.5 inch disk, with a hard copy to Chambers, and served in accordance with the Local Rules upon counsel for Plaintiff, Alan D. Halperin, Trustee of the Kodak GUC Trust, as follows: (a) Halperin Battaglia Raicht, LLP, 40 Wall Street, 37th Floor, New York, New York 10005, Attn: Christopher J. Battaglia, Jocelyn Keynes Szekretar, and Carrie E. Essenfeld; (b) Dentons US LLP, 1221 Avenue of the Americas, New York, NY 10020, Attn: Sam J. Alberts and Oscar N. Pinkas; (c) Hahn & Hessen LLP, 488 Madison Avenue, New York, NY 10022, Attn: Edward L. Schnitzer; (d) Klestadt & Winters, LLP, 570 Seventh Avenue, 17th Floor, New York, NY 10018, Attn: Tracy Klestadt; (e) Milbank, Tweed, Hadley & McCloy LLP, One Chase Manhattan Plaza, New York, NY 10005, Attn: Tyson M. Lomazow and Brian Kinney; and (f) Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Frank Oswald and Michael D. Hamersky, so as to

be received no later than May 23, 2014 at 10:00 a.m. (prevailing Eastern Time) (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that in the event that no objection or response to the relief requested is timely filed and served by the Objection Deadline, the Bankruptcy Court may grant the relief requested in the Motion without further notice or hearing.

Dated: New York, New York May 12, 2014

#### **HAHN & HESSEN LLP**

By: /s/ Edward L. Schnitzer

Edward L. Schnitzer, Esq. Christopher J. Hunker, Esq.

488 Madison Avenue New York, New York 10022 Telephone: (212) 478-7200 Facsimile: (212) 478-7400

-and-

#### HALPERIN BATTAGLIA RAICHT, LLP

Christopher J. Battaglia, Esq. Jocelyn Keynes Szekretar, Esq. Carrie E. Essenfeld, Esq. 40 Wall Street, 37th Floor New York, New York 10005

Counsel for Plaintiff Alan D. Halperin, Trustee of the Kodak GUC Trust

### 14-20-1170220-20-ligig DDood 641748-01 05711-20105/112/0149-01-05110-201249-4217:5921-2015 Dolphortinesmt Proj 4 off 291

Presentment Date and Time: May 23, 2014 at 12:00 p.m.

Objection Deadline: May 23, 2014 at 10:00 a.m.

HAHN & HESSEN LLP Edward L. Schnitzer, Esq. Christopher J. Hunker, Esq. 488 Madison Avenue New York, New York 10022 (212) 478-7200

-and-

HALPERIN BATTAGLIA RAICHT, LLP Christopher J. Battaglia, Esq. Jocelyn Keynes Szekretar, Esq. Carrie E. Essenfeld, Esq. 40 Wall Street, 37th Floor New York, New York 10005 (212) 765-9100

Counsel for Plaintiff Alan D. Halperin, Trustee of the Kodak GUC Trust

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK	
In re:	Chapter 11
EASTMAN KODAK COMPANY, et al., 1	) Case No. 12-10202 (ALG)
Debtors.	Confirmed

MOTION OF THE TRUSTEE OF THE KODAK GUC TRUST FOR AN ORDER EXTENDING TIME FOR SERVICE OF PROCESS PURSUANT TO RULES 7004(a) AND 9006(b)(1) OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND RULE 4(m) OF THE FEDERAL RULES OF CIVIL PROCEDURE IN CERTAIN ADVERSARY PROCEEDINGS

TO THE HONORABLE ALLAN L. GROPPER UNITED STATES BANKRUPTCY JUDGE:

Alan D. Halperin, Esq., as the trustee (the "Trustee") of the Kodak GUC Trust (the

"Trust"), established pursuant to the confirmed chapter 11 plan of the above-captioned

The De

The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Eastman Kodak Company (7150); Creo Manufacturing America LLC (4412); Eastman Kodak International Capital Company, Inc. (2341); Far East Development Ltd. (2300); FPC Inc. (9183); Kodak (Near East), Inc. (7936); Kodak Americas, Ltd. (6256); Kodak Aviation Leasing LLC (5224); Kodak Imaging Network, Inc. (4107); Kodak Philippines, Ltd. (7862); Kodak Portuguesa Limited (9171); Kodak Realty, Inc. (2045); Laser-Pacific Media Corporation (4617); NPEC Inc. (5677); Pakon, Inc. (3462); and Qualex Inc. (6019). The location of the Debtors' corporate headquarters is: 343 State Street, Rochester, NY 14650.

debtors (the "<u>Debtors</u>"), respectfully requests the entry of an order, substantially in the form annexed hereto as <u>Exhibit 1</u> (the "<u>Proposed Order</u>"), extending the time to effectuate service of process to June 30, 2014 in certain adversary proceedings listed on <u>Exhibit A</u> to the Proposed Order pursuant to section 105(a) of title 11 of the United States Code (the "<u>Bankruptcy Code</u>"), Rule 4(m) of the Federal Rules of Civil Procedure (the "<u>Federal Rules</u>"), made applicable to this proceeding by Rule 7004(a) of the Federal Rules of Bankruptcy Procedure (the "<u>Bankruptcy Rules</u>"), and Bankruptcy Rule 9006(b)(1), and respectfully represents:

### **JURISDICTION AND VENUE**

1. This Court has subject matter jurisdiction to consider this motion pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A), (F) and (O). Venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409(a) because this is the district where the above-mentioned Debtors' chapter 11 cases were pending.

#### **BACKGROUND**

- 2. On January 19, 2012 (the "<u>Petition Date</u>"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in this Court, thereby commencing these chapter 11 cases (the "<u>Chapter 11 Cases</u>").
- 3. On June 18, 2013, the Debtors filed their *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and Its Debtor Affiliates* [Dkt. No. 4073] (as amended, modified, or supplemented, including plan supplements and all other exhibits and schedules, the "<u>Plan</u>").

- 4. On August 23, 2013, the Court entered an order confirming the Plan [Dkt. No. 4966] (the "Confirmation Order"). The Plan became effective on September 3, 2013 (the "Effective Date").
- 5. On the Effective Date, the Trust was established for the sole purpose of liquidating the Trust's assets. Pursuant to Sections 3.03 and 3.07 of the Kodak GUC Trust Agreement (the "Trust Agreement"), after the Effective Date, the Trustee has the sole authority to maintain, prosecute, settle, dismiss, abandon, or otherwise dispose of avoidance actions against the parties listed on Exhibit L to the Plan (the "Avoidance Actions"). The Trustee is vested with the right to, among other things, compromise, adjust, arbitrate, sue on or defend, abandon, or otherwise resolve or settle claims in favor of, or against, the Trust (including the Kodak GUC Trust Avoidance Actions). Furthermore, the Trustee may enter into and consummate settlements and compromises of the Kodak GUC Trust Avoidance Actions without notice to, or approval by, the Court.
- 6. Since the Effective Date, the Trustee has been working diligently to determine whether any payments made by the Debtors to third parties prior to the commencement of the Chapter 11 Cases constitute preferential or fraudulent transfers that may be avoided and recovered by the Trustee pursuant to sections 547, 548, 549 and/or 550 of the Bankruptcy Code.

### **THE ADVERSARY PROCEEDINGS**

7. In January of 2014, the Trustee, through his counsel, timely filed approximately 750 complaints commencing adversary proceedings (the "Adversary Proceedings") in this Court against transferees (the "Defendants") of preferential or fraudulent transfers pursuant to sections 547, 548, 549 and 550 of the Bankruptcy Code.

- 8. After commencing the Adversary Proceedings and in the course of serving the complaints, the Trustee determined that there were approximately 36 Defendants whose addresses listed in the Debtors' books and records were either no longer current or were incorrect. The Trustee has attempted to locate valid addresses for these Defendants by, among other things, reviewing information supplied by the Debtors regarding the transfers to these Defendants and performing thorough searches of public records. Notwithstanding the Trustee's diligent efforts, the Trustee has been unable to locate a current, valid address for service of process and therefore has encountered significant difficulty serving all Defendants within the 120-day time constraint set forth in Federal Rule 4(m) and Bankruptcy Rule 7004(a). The Trustee and his counsel, with the assistance of the Debtors, continue their attempts to locate the remaining Defendants.
- 9. Additionally, there are approximately 43 Defendants where the Trustee has obtained what may be a valid address, but has not yet received sufficient information from the Debtors to determine whether pursuit of the matter is worth the time and expense of serving the summons and complaint upon the Defendant. This is particularly so with respect to various foreign Defendants,<sup>2</sup> service upon whom would require the Trustee to expend significant time and expense given the requirements imposed by various countries to translate the complaint and/or enlist local authorities to effectuate service of process. The Debtors continue to supply information to the Trustee and his counsel, who have been

Federal Rule 4(m) specifically excludes service of process on foreign entities from the 120-day limitation of time to serve a summons and complaint. *See Picard v. Cohmad Sec. Corp. ETC (In re Bernard L. Madoff Inv. Sec., LLC)*, 418 B.R. 75, 83 (Bankr. S.D.N.Y. 2009) ("While a plaintiff must complete service upon a domestic defendant within 120 days of filing the complaint pursuant to Rule 4(m), the same statute expressly states that this time limitation 'does not apply to service in a foreign country under Rule 4(f).' This exclusion 'does not mean that the plaintiff enjoys an unlimited amount of time to effectuate service;' however, a plaintiff is entitled to a 'reasonable time' to exercise due diligence to serve the foreign defendant."). However, out of an abundance of caution, the Trustee requests an extension of time with respect to the foreign Defendants listed on **Exhibit A** to the Proposed Order.

diligently and rapidly reviewing information as it is received from the Debtors to determine whether a matter is worth pursuing. However, the Trustee will not be able to complete that process prior to the expiration of the 120-day time constraint set forth in Federal Rule 4(m).

#### **RELIEF REQUESTED**

10. By this motion, the Trustee seeks an Order pursuant to section 105(a) of the Bankruptcy Code, Federal Rule 4(m), and Bankruptcy Rules 7004(a) and 9006(b)(1) extending the time for service of a summons and complaint in certain Adversary Proceedings. A copy of the proposed Order is attached as **Exhibit 1**, and a schedule listing the specific Adversary Proceedings for which the Trustee seeks an extension of time for service of process is attached to the Proposed Order as **Exhibit A**.

#### BASIS FOR THE RELIEF REQUESTED

11. Service of a summons and complaint in an adversary proceeding must be effectuated within 120 days of the filing of the complaint. *See* FED. R. CIV. P. 4(m);<sup>3</sup> FED. R. BANKR. P. 7004(a). However, bankruptcy courts are vested with broad authority and discretion to implement procedures that are necessary to enforce the provisions of the Bankruptcy Code. Section 105 of the Bankruptcy Code provides that "[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions" of the Bankruptcy Code. 11 U.S.C. § 105(a). In addition, Bankruptcy Rule 9006, provides authority for the Court to enlarge the time limits imposed under the Bankruptcy Rules, such as the deadline to serve a summons and complaint, without notice:

Federal Rule 4(m) provides: If a defendant is not served within 120 days after the complaint is filed, the court--on motion or on its own after notice to the plaintiff--must dismiss the action without prejudice against that defendant or order that service be made within a specified time. But if the plaintiff shows good cause for the failure, the court must extend the time for service for an appropriate period. This subdivision (m) does not apply to service in a foreign country under Rule 4(f) or 4(j)(1).

[W]hen an act is required or allowed to be done at or within a specified period . . . by order of court, the court for cause shown may at any time in its discretion . . . with or without motion or notice order the period enlarged if the request therefor is made before the expiration of the period originally prescribed or as extended by a previous order . . .

FED. R. BANKR. P. 9006(b)(1).

- 12. It is well-established that the Court has discretion to extend the time to serve a summons and complaint. *See Zapata v. City of New York*, 502 F.3d 192, 193 (2d Cir. 2007) (explaining that the Second Circuit joins several other circuits in determining that the court may use its discretion to extend the time to serve a complaint even in the absence of good cause). In deciding whether to extend the time period in its discretionary power, courts generally consider the following factors:
  - (1) whether the applicable statute of limitations would bar the refiled action; (2) whether the defendant had actual notice of the claims asserted in the complaint; (3) whether the defendant had attempted to conceal the defect in service; and (4) whether the defendant would be prejudiced by the granting of plaintiffs' request for relief from the provision.

See Feingold v. Hankin, 269 F. Supp. 2d 268, 276 (S.D.N.Y. 2003).

13. The first factor weighs heavily in favor of the Trustee. Since the statute of limitations has expired for the Trustee to commence avoidance actions, dismissal of an Adversary Proceeding for failure to timely serve under Federal Rule 4(m) is extremely prejudicial to the Trust and its creditors. If an Adversary Proceeding is dismissed, it would, in effect, be with prejudice, and the Trustee will be unable to proceed against such entities. See Zapata, 502 F.3d at 197 ("Where . . . the dismissal without prejudice in combination with the statute of limitations would result in a dismissal with prejudice, we will not find an abuse of discretion . . . so long as there are sufficient indications on the record that the district court weighed the impact that a dismissal or extension would have on the parties.").

In such cases, courts routinely extend the time to serve a summons and complaint. *See, e.g.*, *Cobalt Multifamily Investors I, LLC v. Arden*, No. 06 Civ. 6172 (KMW) (MHD), 2013 U.S. Dist. LEXIS 153624 at \*7 (S.D.N.Y. Oct. 24, 2013) ("'Courts have consistently considered the fact that the statute of limitations has run on a plaintiff's claim as a factor favoring the plaintiff in a Rule 4(m) analysis.'" (internal quotations and citations omitted)); *see also* Advisory Committee Note to Federal Rule 4(m) ("Relief may be justified, for example, if the applicable statute of limitations would bar the refiled action . . . ."). Additionally, many of the recipients of the alleged avoidable transfers will further benefit from having received avoidable transfers at the expense of the Trust and its legitimate creditors.

- 14. The second and third factors do not apply in this case, as the Trustee (with few exceptions where service has been rejected) has been unable to serve the Defendants for whom the Trustee seeks an extension of time to serve. Given the short extension of time the Trustee seeks (approximately 44-48 days depending upon the precise date on which the complaint was filed),<sup>4</sup> the fourth factor favors the Trustee, particularly in light of the ramifications described above.
- 15. Finally, as a practical matter and despite the Trustee's diligent efforts to date, the Trustee simply does not have the necessary information concerning the Defendants and the merits of the Adversary Proceedings to effect service of process with respect to many of the Defendants listed on **Exhibit A** to the Proposed Order.<sup>5</sup> Under these circumstances, the

The Trustee commenced filing of the initial Adversary Proceeding complaints on January 13, 2014 and continued to do so through January 17, 2014. Accordingly, the current deadline to serve the summons and complaint in any Adversary Proceeding ranges from May 13, 2014 to May 17, 2014. Thus, the maximum extension the Trustee seeks is 48 days to serve the summons and complaint.

The Trustee submits that the Court may grant the short extension of time to serve the summons and complaints in the Adversary Proceedings listed on <u>Exhibit A</u> to the Proposed Order even in the absence of good cause, *see Zapata*, 502 F.3d at 193, and that such relief is appropriate here. However, even if the Trustee were required to show "good cause" for the extension (a judgment that is left to the sound discretion of the

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Trustee respectfully requests that this Court enter an order extending the time for service of

process with respect to the Adversary Proceedings listed on **Exhibit A** to the Proposed

Order.

NOTICE

16. Notice of this Motion has been provided to the (i) United States Trustee for

the Southern District of New York; and (ii) all entities having filed a Notice of Appearance

in the main case, and (iii) all Defendants listed on **Exhibit A** at their last known address.

The Trustee submits that no other notice need be given.

CONCLUSION

The Trustee respectfully requests that this Court enter an Order extending the time to

effectuate service of process to June 30, 2014 in the Adversary Proceedings listed on **Exhibit** 

**A** to the Proposed Order, and for such other and further relief as is just and proper.

Dated: New York, New York

May 12, 2014

HAHN & HESSEN LLP

By:

/s/ Edward L. Schnitzer

Edward L. Schnitzer, Esq.

Christopher J. Hunker, Esq.

488 Madison Avenue

New York, New York 10022

Telephone: (212) 478-7200

Facsimile: (212) 478-7400

Court), the Trustee meets that requirement because the need for an extension does not arise from the Trustee's delinquency. Rather, the delay is the result of the sheer volume of information requested from the Debtors and the time it has taken for such information to be supplied and analyzed by the Trustee and his counsel. Accordingly, the Trustee can and will establish "good cause" for the relief requested, if necessary. See DeLuca v. AccessIT Group, 695 F. Supp. 2d 54, 66 (S.D.N.Y. 2010) ("In determining whether a plaintiff has shown good cause, courts weigh the plaintiff's reasonable efforts and diligence against the prejudice to the defendant resulting from the delay.").

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-and-

HALPERIN BATTAGLIA RAICHT, LLP Christopher J. Battaglia, Esq. Jocelyn Keynes Szekretar, Esq. Carrie E. Essenfeld, Esq. 40 Wall Street, 37th Floor New York, New York 10005

Counsel for Plaintiff Alan D. Halperin, Trustee of the Kodak GUC Trust

### Exhibit 1

SOUTHERN DISTRICT OF NEW YORK	
In re:	) Chapter 11
EASTMAN KODAK COMPANY, et al.,1	) Case No. 12-10202 (ALG)
Debtors.	) Confirmed

UNITED STATES BANKRUPTCY COURT

# ORDER EXTENDING TIME FOR SERVICE OF PROCESS PURSUANT TO RULES 7004(a) AND 9006(b)(1) OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND RULE 4(m) OF THE FEDERAL RULES OF CIVIL PROCEDURE IN CERTAIN ADVERSARY PROCEEDINGS

Alan D. Halperin, Esq., as trustee (the "Trustee") of the Kodak GUC Trust, by his attorneys, Hahn & Hessen LLP and Halperin Battaglia Raicht, LLP, having moved this Court pursuant to a Notice of Presentment dated May 12, 2014, seeking the entry of an Order Extending Time for Service of Process Pursuant to Bankruptcy Rule 7004(a) and 9006(b)(1) and Federal Rule of Civil Procedure 4(m) in Certain Adversary Proceedings (the "Motion"); and the Court having considered the Motion and any objections or responses thereto; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. § 1334; and the consideration of the Motion and the relief requested therein being a core proceeding in accordance with 28 U.S.C. § 157(b); and due and proper notice of the Motion having been provided; and it appearing that no other further notice need be provided; and the relief requested being in the best interest of the Trust, the Debtors, and their estate and creditors; and the Court having determined that the

The Reorganized Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Eastman Kodak Company (7150); Creo Manufacturing America LLC (4412); Eastman Kodak International Capital Company, Inc. (2341); Far East Development Ltd. (2300); FPC Inc. (9183); Kodak (Near East), Inc. (7936); Kodak Americas, Ltd. (6256); Kodak Aviation Leasing LLC (5224); Kodak Imaging Network, Inc. (4107); Kodak Philippines, Ltd. (7862); Kodak Portuguesa Limited (9171); Kodak Realty, Inc. (2045); Laser-Pacific Media Corporation (4617); NPEC Inc. (5677); Pakon, Inc. (3462); and Qualex Inc. (6019). The location of the Debtors' corporate headquarters is: 343 State Street, Rochester, NY 14650.

<sup>&</sup>lt;sup>2</sup> Capitalized terms not herein defined shall have the meanings ascribed to them in the Motion.

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legal and factual bases set forth in the Motion establish just cause for the relief granted

herein; and after due deliberation and sufficient cause appearing therefor; it is hereby

**ORDERED**, that the Motion is GRANTED, and it is further

**ORDERED**, that the deadline to serve a summons and complaint, as set forth in

Rule 7004(a) of the Federal Rule of Bankruptcy Procedure, is extended from to June 30,

2014 in each Adversary Proceeding listed on **Exhibit A** attached hereto; and it is further

**ORDERED**, that the Clerk of the Court is directed to electronically file this Order in

each adversary proceeding set forth on **Exhibit A**; and it is further

**ORDERED**, that Trustee's counsel must serve a copy of this Order upon each

Defendant in the Adversary Proceedings listed on **Exhibit A** either with the summons and

complaint or as soon after service of the summons and complaint as possible.

Dated: New York, New York May \_\_\_\_, 2014

HONORABLE ALLAN L. GROPPER UNITED STATES BANKRUPTCY JUDGE

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### Exhibit A

Adv. Proc. No.	Name of Defendant	Gross Amount of Complaint	Foreign or Domestic Defendant	Reason for Requesting an Extension
14-01169	ACME Printing Company	\$28,304.00	Domestic	We are still investigating the legal address of this defendant.
14-01426	Arch Chemicals	\$13,500.00	Domestic	We are still investigating the legal address of this defendant.
14-01557	B & M Enterprises Co. Ltd.	\$506,733.40	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01108	BASF AG	\$245,887.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01701	Beyondsoft Corporation	\$772,813.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01569	Bookkeeper 4 Misc. Account	\$122,821.12	Domestic	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01325	BSI America, Inc.	\$19,881.00	Domestic	We are still investigating the legal address of this defendant.
14-01435	Buhrmann NV	\$17,523.00	Domestic	We are still investigating the legal address of this defendant.
14-01126	Bynet Software Systems	\$49,976.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01572	Central Louisiana Imaging Center, L.L.C.	\$6,606.33	Domestic	We are still awaiting additional information from Kodak to determine whether additional related transferees should be added to Complaint.
14-01464	Clean Harbors	\$8,359.00	Domestic	We are still investigating the legal address of this defendant.
14-01401	Copiat, Inc.	\$41,211.61	Domestic	We are still investigating the legal address of this defendant.
14-01586	CPS & Associates, Inc.	\$21,288.49	Domestic	We are still investigating the legal address of this defendant.
14-01182	Datatech Depot	\$257,441.00	Domestic	We are still investigating the legal address of this defendant.
14-01088	David Electronics Company Ltd.	\$89,589.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01600	Dr. Ecklebe GmbH	\$313,201.35	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01602	Duomedia BVBA	\$118,696.90	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01670	Emirates Integrated	\$14,482.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01432	European Drives & Motor Repairs	\$10,475.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.

Adv. Proc. No.	Name of Defendant	Gross Amount of Complaint	Foreign or Domestic Defendant	Reason for Requesting an Extension
14-01186	General Services Administration	\$21,095.29	Domestic	We are still investigating the legal address of this defendant.
14-01465	GJ Haerer	\$28,000	Domestic	We are still investigating the legal address of this defendant.
14-01560	Global Network Security Inc.	\$61,000.00	Domestic	We are still investigating the legal address of this defendant.
14-01422	Greg Best	\$15,057.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01692	HD Supply Plumbing/HVAC, Ltd.	\$12,262.00	Domestic	We are still investigating the legal address of this defendant.
14-01221	Henkel KGaA d/b/a Henkel Corporation	\$12,554.86	Foreign	We are still investigating the legal address of this defendant.
14-01104	Hunkeler Holding AG	\$542,398.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01758	Ilford Imaging Switzerland GmbH	\$689,257.45	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01538	Information Management Services	\$41,616.00	Domestic	We are still investigating the legal address of this defendant.
14-01249	Infosource (UK) Ltd.	\$22,480.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01081	Infosys BPO Limited	\$1,218,714.00	Domestic	Waiting on payment formation from CBIZ. Claiming most of the payments went to their parent company Infosys Technology Limited.
14-01261	Institute of Microelectronics	\$45,959.75	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01092	Iwaki Co., Ltd.	\$91,561.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01504	Jari Holdings	\$6,150.00	Domestic	We are still investigating the legal address of this defendant.
14-01112	Lucky (Shenyang) Technology	\$90,720.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01105	Mascon Global Limited	\$1,100,196.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.

Adv. Proc. No.	Name of Defendant	Gross Amount of Complaint	Foreign or Domestic Defendant	Reason for Requesting an Extension
14-01418	Michel Muhlstein Junod Guyet	\$16,710.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01090	Mitsuboshi Chem Ind. Co. Ltd.	\$86,883.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01056	Moduwell Co. Ltd.	\$277,626.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01492	National Electric Manufacturers	\$8,141.00	Domestic	We are still investigating the legal address of this defendant.
14-01051	Netchem Inc.	\$180,695.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01320	Novocell Semiconductor	\$60,000.00	Domestic	We are still investigating the legal address of this defendant.
14-01457	Oerlikon Leybold Vacuum USA Inc. d/b/a Balzers and Leybold U.S. Holdings, Oerlikon Group, and Optics Balzers AG	\$332,536.54	Domestic	We are still investigating the legal address of this defendant.
14-01477	Ohshima Patent Office	\$18,857.43	Foreign	We are still investigating the legal address of this defendant.
14-01308	Oracle America, Inc.	\$15,840.00	Domestic	We are waiting for information regarding additional transfers.
14-01486	Pantone Inc.	\$7,500.00	Domestic	We are still investigating the legal address of this defendant.
14-01738	Peter J. Romano & Company, Inc.	\$232,642.64	Domestic	We are still investigating the legal address of this defendant.
14-01677	Pivotal Resources Ltd.	\$6,325.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01161	Porcaro Vancouver Ltd.	\$34,151.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01541	RC Controls	\$34,583.00	Domestic	We are still investigating the legal address of this defendant.
14-01153	Requisite Technology Inc.	\$38,760.00	Domestic	We are still investigating the legal address of this defendant.
14-01518	Rexel Electrical & Datacom Supplies	\$13,889.00	Domestic	We are still investigating the legal address of this defendant.

Adv. Proc. No.	Name of Defendant	Gross Amount of Complaint	Foreign or Domestic Defendant	Reason for Requesting an Extension
14-01039	Robert M. Meisel	\$10,500.00	Domestic	We are still investigating the legal address of this defendant.
14-01227	Rock Of Ages, LLC	\$18,688.08	Domestic	We are still investigating the legal address of this defendant.
14-01467	Rockwood Pigments	\$8,160.00	Domestic	We are still investigating the legal address of this defendant.
14-01450	Rolls-Royce PLC	\$9,130.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01417	Rossen Miloushev	\$17,697.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01667	Royal DSM N.V.	\$21,000.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01675	SABIC Innovative Plastics US LLC	\$6,440.00	Domestic	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01482	Sandvik Process Systems LLC	\$7,602.00	Domestic	We are still investigating the legal address of this defendant.
14-01145	Schonenberger GMBH	\$42,722.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01048	SGS Gulf Limited	\$16,839.96	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01102	Shainaz Begum	\$24,679.00	Foreign	We are still investigating the legal address of this defendant.
14-01305	Shenzhen DBK Electronics Co. Ltd.	\$19,723.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01050	SJ Productions Ltd.	\$8,431.59	Foreign	We are still investigating the legal address of this defendant.
14-01093	Solarwinds.net	\$80,564.00	Domestic	We are still investigating the legal address of this defendant.
14-01055	Somatec Sondermaschinen GMBH	\$396,794.83	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01246	Sprague Energy Corp., and Naughton Energy Corporation	\$154,958.49	Domestic	We are still investigating the legal address of this defendant.
14-01109	Suministradora Flexografica	\$128,344.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.

Adv. Proc.	Name of Defendant	Gross Amount of Complaint	Foreign or Domestic	Reason for Requesting an Extension
No.		of Complaint	Defendant	
14-01553	Technischer Ueberwachungs Verin Rheinland	\$107,545.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01065	Technotrans AG	\$170,341.24	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01510	Teltec Corp.	\$27,455.00	Domestic	We are still investigating the legal address of this defendant.
14-01298	The John Henry Company	\$29,128.00	Domestic	We are still investigating the legal address of this defendant.
14-01072	Thermo Electron Corporation	\$92,083.78	Domestic	We are still awaiting additional information from Kodak to determine whether additional related transferees should be added to Complaint.
14-01031	Tianjin Kaideruixin Intl. Trade Co.	\$354,900.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01624	TNCP Inc. d/b/a Men of a Certain Age	\$12,282.24	Domestic	We are still investigating the legal address of this defendant.
14-01029	Toshiba Corporation	\$401,823.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01077	Total A.G. – SRL	\$20,806.40	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01173	TUV Rheinland of North America, Inc.	\$29,477.00	Foreign	We are still awaiting additional information from Kodak to determine whether to pursue this matter further.
14-01461	Upham Associates, Inc.	\$8,600.00	Domestic	We are still investigating the legal address of this defendant.